

November 4th, 2025

To,
BSE Limited
Listing Department, P.J. Towers,
1st Floor, Dalal Street,
Fort, Mumbai -400 001.s

Scrip Code: 543539

Sub: Outcome of Board Meeting

Dear Sir / Maam,

Pursuant to Regulation 30 & Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), as amended time to time, we wish to inform you that the Board of Directors at their Meeting held today (i.e. November 4th, 2025), has, interalia, transacted the following businesses:

1. Approved Un-audited Financial Results (i.e., Standalone) of the Company for the half year ended September 30, 2025 as recommended by the Audit Committee.

Pursuant to Listing Regulations, we are enclosing herewith the following:

- a. Un-audited Financial Results (i.e., Standalone) for the half year ended September 30, 2025 along with the Statement of Assets & liabilities of the Company and Cash Flow Statement as on that date.
- b. Limited Review Report received from the statutory Auditors of the company for the half-year ended September 30, 2025.

The meeting of the Board commenced at 4:00 P.M. and concluded at 5:00 P.M.

Further, as informed earlier the trading window for dealing in the securities of the Company has been closed from October 1, 2025 till 48 hours after declaration of results i.e., November 6th, 2025 (both days inclusive).

Kindly take the same in your record and acknowledge.

Thanking you.

Yours Faithfully,
For Modi's Navnirman Limited



Mr. Mahek Modi
DIN - 06705998
Whole-Time Director and CFO



M/s MODIS NAVNIRMAN LIMITED

(CIN NO. L45203MH2022PLC377939)

Registered Office: Shop No. 1, Rashmi Heights, M G Road, Kandivali West, Mumbai, Maharashtra-400067

(Rupees in Lakhs)

Statement of Unaudited Assets and Liabilities as at 30th September 2025

Particulars	As at	
	30th September 2025	31st March 2025
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,959.12	1,959.12
(b) Reserves and surplus	9,801.33	8,600.86
(c) Money against share warrants	-	-
Total equity	11,760.45	10,559.98
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	100.16	333.94
(b) Long-term borrowings	-	-
(c) Deferred tax liability (net)	-	-
Total non current liabilities	100.16	333.94
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises	-	-
2. Dues of creditor other than micro enterprises and small enterprises	891.16	1,197.96
(iii) Other financial liabilities	-	-
(b) Other current liabilities	3,586.47	3,272.03
(c) Short-term provisions	951.92	550.08
Total current liabilities	5,529.71	5,020.07
TOTAL EQUITY AND LIABILITIES	17,290.16	15,913.99
ASSETS		
Non-current assets		
(a) Property, plant and equipment	2.95	1.90
(b) Capital work-in-progress	-	-
(c) Financial assets		
(i) Investments	503.97	468.56
(d) Deferred Tax Assets (net)	7.49	6.50
(e) Long-term loans and advances	221.10	174.10
(f) Other non-current asset	-	-
Total non-current assets	735.51	651.06
Current assets		
(a) Inventories	14,917.77	14,669.78
(b) Financial assets		
(i) Trade receivables	768.55	116.77
(ii) Cash and cash equivalents	258.64	177.98
(iii) Other financial asset	-	-
(c) Current investments	11.36	11.36
(d) Short-term loans and advances	590.14	236.59
(e) Other current assets	8.19	50.45
Total current assets	16,554.65	15,262.93
TOTAL ASSETS	17,290.16	15,913.99

For and on behalf of the board
Modi's Navnirman LtdMahek Modi
Whole Time Director & CFO
DIN : 06705998Place : Mumbai
Date :- 04th November 2025

MODIS NAVNIRMAN LIMITED

CIN: L45203MH2022PLC377939

Registered Office: Shop No. 1, Rashmi Heights, M G Road, Kandivali West, Mumbai, MAHARASHTRA-400067

Statement of Unaudited Financial Results for the Half Year Ended 30th September 2025

(Rs. In Lakh except per share data)

	Particulars	Half Year Ended		Year Ended	
		30-09-2025	31-03-2025	30-09-2024	31-03-2025
A	Date of start of reporting period	01-04-2025	01-10-2024	01-04-2024	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025	30-09-2024	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Audited
Part I					
I	Revenue From Operations				
	Net sales or Revenue from Operations	8,338.89	4,991.66	3,662.20	8,653.86
II	Other Income	42.00	116.59	86.27	202.86
III	Total Revenue (I + II)	8,380.89	5,108.25	3,748.47	8,856.73
IV	Expenses				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	6,694.78	7,296.00	5,645.61	12,941.61
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(247.99)	(3,532.42)	(2,776.66)	(6,309.08)
(d)	Employee benefit expense	143.97	250.81	39.95	290.76
(e)	Finance Costs	0.55	23.03	1.30	24.33
(f)	Depreciation and amortisation expense	0.83	0.78	0.41	1.20
(g)	Other Expenses	184.86	27.61	230.93	258.54
	Total expenses	6,777.00	4,065.81	3,141.55	7,207.36
V	Profit (loss) before Exceptional and Extraordinary Items and	1,603.89	1,042.44	606.93	1,649.37
VI	Exceptional items				
VIII	Profit (loss) before Tax (VII-VIII)	1,603.89	1,042.44	606.93	1,649.37
X	Tax Expense				
(a)	Current Tax	404.39	275.11	152.74	427.85
	Current Tax Expense Relating to Prior years	-	2.93	-	2.93
(b)	Deferred Tax (Asset)/Liabilities	(0.95)	(6.67)	0.10	(6.57)
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	1,200.45	774.00	454.09	1,228.09
XII	Profit (Loss) from Discontinuing Operaitons				
XIII	Tax Expenses of Discontinuing Operations				
XIV	Net Profit (Loss) from Discontinuing Operartions after tax (XII-XIII)	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	1,200.45	774.00	454.09	1,228.09
XVI	Other Comprehensive Income				
	a . i).Amount of item that will not be reclassified to profit or loss	-	-	-	-
	ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	b i). Item that will be reclassified to profit or loss	-	-	-	-
	ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XVII	Total Comprehensive income	-	-	-	-
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	1,200.45	774.00	454.09	1,228.09
XVIII	Details of equity share capital				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,959.12	1,959.12	1,959.12	1,959.12
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	Earnings per share (Not Annualized for Quarter and Year ended)	6.13	3.95	2.32	7.20
(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)				
	Basic earnings per share before extraordinary items	6.13	3.95	2.32	7.20
	Diluted earnings per share before extraordinary items	6.13	3.95	2.32	6.27
(b)	Earnings per share Discontinuing Operation (Not Annualised for Quarter and Year ended)				
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00
(c)	Earnings per share (Not Annualised for Quarter and Year ended)				
	Basic earnings per share before extraordinary items	6.13	3.95	2.32	7.20
	Diluted earnings per share before extraordinary items	6.13	3.95	2.32	6.27



Notes:-**Notes to Unaudited financials results for the Half year ended on 30th September 2025:**

1	The above financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and being reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meeting held on November 04, 2025.
2	The company has been listed on SME platform of Bse on 6th July 2022.
3	The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
4	The company is engaged in only one business hence no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by the Institute Of Chartered Accountants Of India
5	The Company has received the Order from the Ministry of Corporate Affairs approving the Scheme of Merger/Amalgamation on 16th October 2025. The Scheme is effective from 1st April 2025, in accordance with the terms and conditions specified in the said Order.
6	The comparative half-yearly and full-year figures of the previous year represent the consolidated financial statements of Modis Navnirman Limited (Holding Company) and Shree Modis Navnirman Private Limited (Wholly Owned Subsidiary). As the aforesaid companies have merged effective from 1st April 2025, the current half-year financial figures represent the merged (post-amalgamation) financial position of the Company
7	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
8	Statement of Assets and Liabilities as on 30th September 2025 is enclosed herewith.

Place :- Mumbai
Date :- 04th November 2025



For and on behalf of the board
Modis Navnirman Ltd

Mahek Modi
Whole Time Director & CFO
DIN : 06705998

MODIS NAVNIRMAN LIMITED

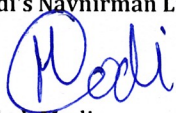
(CIN NO. L45203MH2022PLC377939)

Registered Office: Shop No. 1, Rashmi Heights, M G Road, Kandivali West, Mumbai, Maharashtra-400067

(Rupees in Lakhs)

Unaudited Cash Flow Statement for the half year ended 30th September 2025

Sr.No.	Particulars	Half Year ended 30th September 2025	Year ended 31st March 2025
A)	Cash flow from operating activities		
	Profit before taxation	1,603.89	1,649.38
	Adjustment for :		
	Depreciation and amortisation	0.83	1.20
	Finance cost	0.55	191.67
	Interest income	(29.97)	(210.86)
	Operating profit/(loss) before working capital changes	1,575.30	1,631.40
	Adjustment for :		
	(Increase)/Decrease in Inventories	(247.99)	(6,309.08)
	(Increase)/Decrease in Trade Receivables	(651.78)	120.09
	(Increase)/Decrease in Short term loans & Advances	(308.55)	(1,385.88)
	Proceeds/Repayment of Long term Loans & Advances	(47.00)	1,725.78
	(Increase)/Decrease in other Current Assets	(2.74)	103.55
	Increase/(Decrease) in Trade Payables	(306.81)	484.96
	Increase/(Decrease) in Short term Provisions	401.84	207.60
	Increase/(Decrease) in other Current Liabilities	314.44	2,184.56
	Cash Generated from operations	726.71	1,237.02
	Taxes paid (net)	(404.40)	(430.71)
	Net cash flow from/(used in) operating activities (A)	322.31	1,667.73
B)	Cash from investing activities		
	Purchase of property, plant and equipment	(1.88)	(2.00)
	Realization from advance against property	-	-
	Payments for Fixed Deposit Receipts	-	-
	Investments Made	(35.41)	1,020.25
	Interest income	29.97	210.86
	Net cash used in investing activities (B)	(7.32)	1,229.11
C)	Cash flow from financing activities		
	Repayment from long-term borrowings	(233.78)	(734.66)
	Proceeds from short-term borrowings	-	-
	Finance cost paid	(0.55)	(191.67)
	Issue of Shares/Warrants	-	(212.50)
	Share Premium	-	1,000.00
	Net cash flow from financing activities (C)	(234.33)	138.84
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	80.66	(577.46)
E)	Cash and cash equivalents as at the beginning of the year	177.98	755.44
F)	Cash and cash equivalents as at the end of the year	258.64	177.98
	Balance with banks	234.01	25.91
	Cash in hand	24.63	2.58
	Total	258.64	28.49

Place : Mumbai
Date :- 04th November 2025For and on behalf of the board of
Modi's Navnirman Ltd
Mahek Modi
Whole Time Director & CFO
DIN : 06705998

Independent Auditor's Limited Review Report on Unaudited Financial Results for the half year ended September 30, 2025 of the Company pursuant to Regulation 33, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors
Modis Navnirman Limited
Shop No. 1, Rashmi Heights, M G Road, Kandivali West,
Mumbai, Maharashtra - 400067

We have reviewed the accompanying statement of unaudited financial results ("the statement") of **Modis Navnirman Limited** ("the Company") for the half year ended 30th September 2025 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

This Statement is the responsibility of the company's management and has been approved by the Board of Directors. has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards 25 "Interim Financial Reporting" prescribe under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain an assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

We draw attention to **Note No. 6** of the unaudited financial results, which describes that the comparative half-yearly and full-year figures of the previous year represent the consolidated financial statements of *Modis Navnirman Limited* (the Holding Company) and *Shree Modis Navnirman Private Limited* (its wholly owned subsidiary). As the aforesaid companies have merged effective from **1st April 2025**, the current half-yearly financial figures represent the merged (post-amalgamation) financial position of the Company. **Our conclusion is not modified in respect of this matter.**

Date : 04th November 2025
Place : Mumbai

FOR D G M S & Co.
(Chartered Accountants)
F. R. No. :112187W



Hiren J Maru
Partner
M. No. : 115279
UDIN: 25115279BM10G19145



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